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No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(12/2022-Rate)/2059

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification,—

(A) in Schedule I – 2.5%,—

(i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely:—

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely:—

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

(B) in Schedule II – 6%,-

(i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

(ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely:-

“Mathematical boxes, geometry boxes and colour boxes”;

(C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely:—

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2022.

Notification

38/1/2017-Fin(R&C)(13/2022-Rate)/2060

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(2/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Schedule,—

(i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely:—

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;

(ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:—

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2022.

Notification

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38/1/2017-Fin(R&C)(14/2022-Rate)/2061

In exercise of the powers conferred by sub-section (3) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following further amendments in the Government notification No. 38/1/2017-Fin(R&C)(4/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
"3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely:— (a) of peppermint (<i>Menthapiperita</i>); (b) of other mints : Spearmint oil (<i>ex-menthaspicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-menthasylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Menthaarvensis</i>	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2022.

Notification

38/1/2017-Fin(R&C)(15/2022-Rate)/2062

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the Government Notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017 namely:—

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely:—

"*Explanation.*— For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,—

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.";

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 31st December, 2022.

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